

# United States District Court

EASTERN DISTRICT OF TEXAS  
SHERMAN DIVISION

UNITED STATES OF AMERICA,	)	
	)	
Petitioner,	)	
	)	
v.	)	MISC. ACTION NO. 4:11-mc-0033
	)	Judge Schneider/Judge Mazzant
TIMOTHY J. PETTINGER,	)	
	)	
Respondent.	)	

## **MEMORANDUM ADOPTING REPORT AND RECOMMENDATION OF THE UNITED STATES MAGISTRATE JUDGE**

Came on for consideration the report of the United States Magistrate Judge in this action, this matter having been heretofore referred to the United States Magistrate Judge pursuant to 28 U.S.C. § 636. On August 31, 2011, the report of the Magistrate Judge was entered containing proposed findings of fact and recommendations that the Respondent fully comply with the summons issued to him and appear at the offices of the Internal Revenue Service, as set forth in the report.

Having received the report of the United States Magistrate Judge, and no objections thereto having been timely filed, this Court is of the opinion that the findings and conclusions of the Magistrate Judge are correct and adopts the Magistrate Judge's report as the findings and conclusions of the Court.

It is, therefore, **ORDERED** that:

1. The summons was properly issued by the Petitioner United States to the Respondent TIMOTHY J. PETTINGER for the lawful purpose of securing information related to the collection of his tax liability for the taxable period ended: June 30, 2003. The Respondent failed to produce the items sought in the summons.

2. The summons was reasonably certain about the items requested and was not overly broad.

3. The items sought in the summons are relevant and material to lawful purposes.
4. No Justice Department referral as defined in 26 U.S.C. § 7602(d)(2)(A) is in effect for the Respondent.
5. The Respondent was properly notified of the date of the hearing to show cause by the duly authorized IRS representative.
6. The Court finds that Respondent should fully comply with the summons issued to him so that the IRS can complete a Collection Information Statement. Respondent is directed to appear on **Thursday, October 6, 2011, at 1:00 p.m. at the offices of the Internal Revenue Service, 4050 Alpha Road, Eighth Floor, Farmers Branch, Texas 75244**, to meet with IRS Revenue Officer James Ashton or his designated agent, to comply with the summons, and to produce the records and testimony described in the summons.

**It is SO ORDERED.**

**SIGNED this 30th day of September, 2011.**

A handwritten signature in black ink, reading "Michael H. Schneider", written over a horizontal line.

MICHAEL H. SCHNEIDER  
UNITED STATES DISTRICT JUDGE